Employment Security Department
WASHINGTON STATE

Quarterly Tax Report

Form 5208 A

USE BLACK INK ONLY AND ALL CAPS   DO NOT COPY FORM – SEE INSTRUCTIONS

ALSO, DO NOT STAPLE ANYTHING TO THIS FORM, YOU MAY USE PAPER CLIPS

PLEASE SEE INSTRUCTIONS FOR INFORMATION ON COMPLETING THIS FORM. YOU MUST USE CHANGE FORM 5208 C FOR ANY CHANGE TO BUSINESS STATUS OR ADDRESS. TO FIND MORE INFORMATION ON UNEMPLOYMENT INSURANCE TAX FORMS, YOU MAY REFER TO EMPLOYMENT SECURITY INTERNET SITE WWW.WA.GOV/ESD/TAX OR CALL THE EMPLOYER HELPLINE TOLL FREE AT 1-888-836-1900.

1) DUE DATE   M M D D Y Y

2) FEDERAL ID NUMBER

3) UBI NUMBER

4) QTR ENDING DATE   M M D D Y Y

5) BUSINESS NAME

6) ES REFERENCE NUMBER

7) PREPARER'S INFORMATION

FIRST NAME

AREA CODE   PHONE NUMBER

MANDATORY FIELD - IF YOU DON'T HAVE AN ES REFERENCE NUMBER YOU MUST ALSO SUBMIT A CHANGE FORM (5208C) WITH YOUR ADDRESS COMPLETED

LAST NAME

FAX NUMBER
AREA CODE   NUMBER

PREPARATION DATE   M M D D Y Y

8) [X] **NO PAYROLL THIS QUARTER**   COMPLETE #9 AND #10 BELOW AND MAIL OR FILE NO PAYROLL REPORTS VIA TOLL FREE EMPLOYER HELPLINE. **1-888-836-1900**

9) **SUM OF EXEMPT CORPORATE OFFICER EARNINGS AND ALL EXERCISED STOCK OPTIONS THIS QUARTER**

(SEE INSTRUCTIONS)

10) **NUMBER OF CORPORATE OFFICERS EXEMPT FROM COVERAGE THIS QUARTER**

11) **NUMBER OF EMPLOYEES OF ALL TYPES WHO WERE PAID WAGES DURING THE PAYROLL PERIOD WHICH INCLUDES THE 12TH DAY OF THE MONTH**
(SEE INSTRUCTIONS)

1ST MONTH   2ND MONTH   3RD MONTH

OFFICE USE ONLY		
DATE RECEIVED ▶ ▶	M M D D Y Y	
RECEIVED BY	CLASS CODE	
DTO		

*INCLUDED IN LINE 15 ABOVE:
    EARNED TAX RATE
    SOCIAL COST
        ADJUSTED REDUCTION AMOUNT
    SOLVENCY SURCHARGE

12) **TOTAL GROSS WAGES** FROM QUARTERLY WAGE DETAIL (5208 B) PAID FOR COVERED EMPLOYMENT THIS QUARTER REPORTABLE TO WASHINGTON STATE

13) **EXCESS WAGES** ENTER TOTAL WAGES PAID DURING THIS QUARTER IN EXCESS OF $ PER EMPLOYEE SINCE JANUARY 1 (SEE INSTRUCTIONS)
Includes out-of-state wages: ☐ Yes ☐ No

14) **TAXABLE WAGES** SUBTRACT LINE 13 FROM LINE 12

15) **UI TAX DUE FOR THIS QUARTER** MULTIPLY LINE 14 BY COMBINED TAX RATE (*SEE EXPLANATION BELOW)

16) **EMPLOYMENT ADMINISTRATION FUND (EAF)** MULTIPLY TAXABLE WAGES (LINE 14) BY

17) **TOTAL TAX AMOUNT DUE** ADD LINES 15 AND 16

18) **LATE PAYMENT PENALTY** (SEE INSTRUCTIONS)

19) **INTEREST** (SEE INSTRUCTIONS)

20) **LATE REPORT PENALTY** (SEE INSTRUCTIONS)

21) **PRIOR BALANCE OR CREDITS** (SEE INSTRUCTIONS)

22) **AMOUNT DUE** ADD LINES 17, 18, 19, 20, AND 21

23) **AMOUNT REMITTED** MAKE CHECK PAYABLE TO EMPLOYMENT SECURITY DEPARTMENT PLEASE WRITE ES REF# ON CHECK

MAIL THE COMPLETED TAX (A) & WAGE (B) REPORTS AND YOUR CHECK TO: EMPLOYMENT SECURITY DEPARTMENT PO BOX 34729 SEATTLE, WASHINGTON 98124-1729

EMS 5208 A
(Rev. 12/05)
CC 7540-032-819

Employment Security Department
WASHINGTON STATE

Quarterly Tax Report (Form 5208A) Instructions

Remember to make a copy of the completed report for your records.
You must use all capital letters and black ink.
Neatly print your characters within the blue boxes as shown in the example below.

0 1 2 3 4 5 6 7 8 9   A B C D E F G H I

Do not use commas, symbols or special characters (i.e., **0** or **7**).
<u>NOTE:</u> Penalties will apply to incomplete or incorrect reports
regardless of whether they are filed on paper forms or electronically.

Item-by-Item Instructions

> If you are typing or machine printing, use a 12 pt san serif font and capital letters. Ignore the blue boxes and simply string characters together. Start at the left end of the field and type a continuous stream of characters. Do not use commas or symbols. If you have the data in a computer system, it will be much easier for you to use our free electronic reporting software **(efile.go2ui.com).**

1. This is the date your report is due. Reports are due the last day of the month that follows the end of each quarter.
2. Your nine digit Federal ID Number assigned to you by the IRS.
3. Your Unified Business Identification (UBI) Number assigned by the state of Washington.
4. The last day of the calendar quarter (three-month period) for which you are filing. To submit information for a different quarter, contact your District Tax Office to have a form sent to you, or file electronically.
5. Your business name.
6. The nine digit account number assigned to you by the Employment Security Department (ESD).
7. The name of the person who prepared this report and can answer specific questions about it.
8. If you had no payroll this quarter, put an "X" in this box, skip the rest of the form, and return Form 5208A only. Mail No-Payroll reports to ESD, Attn: UI Tax & Wage Admin, PO Box 9046, Olympia, WA 98507-9046. If you have hours only to report for employees, complete and attach Form 5208B.
9. Enter the **total** Washington exempt corporate officer earnings and/or the stock options exercised by all employees. If you are a corporation and have no exempt corporate officers and no exercised stock options, enter "0".
10. Enter the total number of exempt corporate officers. Do NOT enter exempt corporate officers on Form 5208B.
11. For each month of the quarter, enter the number of full-time and part-time covered employees who worked or received pay for the payroll period that includes the 12th day of the month. This should include employees receiving sick leave and/or accident leave pay. Do not include employees on strike for the entire payroll period. Do not include the number of exempt corporate officers reported for item 10.

District Tax Offices

Bellevue	(425) 649-4388
Bellingham	(360) 676-2070
Lynnwood	(425) 774-2380
Seattle	(206) 706-3801
South Sound	(253) 593-7380
Spokane	(509) 532-3090
Tri-Cities	(509) 735-0939
Vancouver	(360) 735-5050
Wenatchee	(509) 662-0448
Yakima	(509) 574-0137
Out of State	(360) 902-9620

12. Enter the total gross wages paid to covered employees this quarter. This amount should equal the total of all entries on Form 5208B.
13. Enter total wages paid during this quarter in excess of the taxable wage base printed on item 13. If this total includes out of state wages, check "Yes," if not, check "No." Excess wages are calendar year-to-date wages paid to an individual employee that exceed the annual taxable wage base printed on item 13. Excess wages **are included** in the reported gross wages on Form 5208B, but they are **not** taxable. For help, contact your District Tax Office or refer to the Tax Handbook at tax.go2ui.com.
14. Subtract item 13 from item 12 and enter the result.
15. Enter the amount on item 14 multiplied by your tax rate.
16. Enter the amount on item 14 multiplied by your Employment Administration Fund (EAF) rate.
17. Enter the total of items 15 and 16. This is the tax you owe.
18. **If your tax payment is late, determine the penalty percent** (below). Multiply that percent by the amount on item 17. Enter the result or $10.00, whichever is greater.
    ◦ If you are late in paying your taxes for the first month - add 5% of total tax due or $10.00, whichever is greater.
    ◦ If you are late in paying your taxes for the second month - add 10% of total tax due or $10.00, whichever is greater.
    ◦ If you are late in paying your taxes for the third month - add 20% of the total tax due or $10.00, whichever is greater.
19. **If your tax payment is late, you must compute the interest and enter this amount**. Compute your interest at one percent for each month or part of a month for which your tax payment is late.
20. **If this report is filed after the due date** (item 1), enter a $25.00 late report penalty.
21. Add any prior balance of taxes you owe, or subtract any credit we owe you. To check your balance, you may call the Employer Help Line at 1-888-836-1900. The balance is updated every 24 hours.
22. Add items 17, 18, 19, 20 and 21, and enter the amount. This is your total tax due this quarter.
23. Enter the amount you are sending us at this time. It should equal item 22. Please write your ES Reference Number on your check if you are not paying electronically.

Employment Security Department
WASHINGTON STATE

Quarterly Wage Detail Report (Form 5208B)

See instructions on back of 5208A
All capital letters and black ink required
Do not submit copies - Use originals only

1) QTR ENDING DATE (MMDDYY)

2) BUSINESS NAME

3) ES REFERENCE NUMBER

4) FEDERAL ID NUMBER

5) UBI NUMBER

6) DUE DATE (MMDDYY)

A)
7) LAST NAME
8) SUFFIX (JR, SR, ETC)
9) SOCIAL SECURITY NO.
10) FIRST NAME
11) MI
12) TOTAL HOURS Do not leave blank. Enter 0 (zero) if no hours worked.
13) TOTAL WAGES PAID THIS QTR

B)
7) LAST NAME
8) SUFFIX (JR, SR, ETC)
9) SOCIAL SECURITY NO.
10) FIRST NAME
11) MI
12) TOTAL HOURS Do not leave blank. Enter 0 (zero) if no hours worked.
13) TOTAL WAGES PAID THIS QTR

C)
7) LAST NAME
8) SUFFIX (JR, SR, ETC)
9) SOCIAL SECURITY NO.
10) FIRST NAME
11) MI
12) TOTAL HOURS Do not leave blank. Enter 0 (zero) if no hours worked.
13) TOTAL WAGES PAID THIS QTR

D)
7) LAST NAME
8) SUFFIX (JR, SR, ETC)
9) SOCIAL SECURITY NO.
10) FIRST NAME
11) MI
12) TOTAL HOURS Do not leave blank. Enter 0 (zero) if no hours worked.
13) TOTAL WAGES PAID THIS QTR

E)
7) LAST NAME
8) SUFFIX (JR, SR, ETC)
9) SOCIAL SECURITY NO.
10) FIRST NAME
11) MI
12) TOTAL HOURS Do not leave blank. Enter 0 (zero) if no hours worked.
13) TOTAL WAGES PAID THIS QTR

F)
7) LAST NAME
8) SUFFIX (JR, SR, ETC)
9) SOCIAL SECURITY NO.
10) FIRST NAME
11) MI
12) TOTAL HOURS Do not leave blank. Enter 0 (zero) if no hours worked.
13) TOTAL WAGES PAID THIS QTR

EMS 5208 B (Rev. 12/05)
CC 7540-032-820

Total Gross Wages paid to ALL employees must equal line 12 on Quarterly Tax Report

SUBTOTAL WAGES PAID THIS PAGE
$

Employment Security Department
WASHINGTON STATE

Quarterly Wage Detail Report (Form 5208B) Instructions

Remember to make a copy of the completed report for your records.

You must use all capital letters and black ink.

Neatly print your characters within the blue boxes as shown in the example below.

0 1 2 3 4 5 6 7 8 9   A B C D E F G H I

Do not use commas, symbols or special characters (i.e., **0** or **7**).

Corporate officers for-profit corporations are exempt from coverage, except under IRS Code 501(c)(3), as are political subdivisions. Do NOT include these wages on the 5208B form unless you have applied for voluntary coverage.

Please file electronically. If you are unable to file electronically, and have seven (7) or more employees, email taxforms@esd.wa.gov to request additional forms.

NOTE: **Penalties will apply to incomplete or incorrect reports regardless of whether they are filed on paper forms or electronically. Incomplete means any missing SSN, name, hours, or wages.**

Questions? Contact your District Tax Office (DTO). A listing is located on the back of the 5208B.

If you are typing or machine printing, use a 12 pt san serif font and capital letters. Ignore the blue boxes and simply string characters together. Start at the left end of the field and type a continuous stream of characters. Do not use commas or symbols. If you have the data in a computer system, it will be much easier for you to import the data to our free electronic reporting software (**efile.go2ui.com**).

Item-by-Item Instructions

1. The last day of the calendar quarter (three-month period) for which you are filing. To submit information for a different quarter, contact your District Tax Office to have a form sent to you, or file electronically.
2. Your business name.
3. The nine digit account number assigned to you by the Employment Security Department.
4. The nine digit Federal ID Number assigned to you by the Internal Revenue Service.
5. The 12 digit Unified Business Identifier (UBI) Number assigned by the state of Washington.
6. This is the date your report is due. Reports are due the last day of the month that follows the end of each quarter.
7. Enter the last name of each employee as shown on the Social Security card.
8. Enter the suffix of each employee (JR, SR, I I I, etc).
9. Enter the Social Security number as shown on the Social Security card. If an employee does not have a valid Social Security number, the employee must obtain one. For more information see the Social Security Administration website at www.socialsecurity.gov/employer.
10. Enter the first name of each employee as shown on the Social Security card.
11. Enter the middle initial of the employee if applicable.
12. **Hours must be reported; failure to do so could result in a penalty for an incomplete report.** Do not leave the hours field blank. If blank, hours will be computed based on Washington's minimum wage which could result in improper benefit payments and higher total benefits charged to your account.
    ◦ Round partial/fractional hours up. Whole numbers must be used.
    ◦ Enter amount in hours only; do not use any other measure of time worked such as weeks.
    ◦ Do not leave any blanks. Use zero (0) if zero hours worked.
    ◦ Report the actual number of hours worked associated with the wages paid during the quarter, including paid vacation and holiday hours. For severance pay, unassigned bonuses, or other payments not assigned to a time period, report zero (0) hours.
13. For each employee, enter total gross wages paid and any other monetary pay such as bonuses, tips, gifts, prizes, and in some cases, meals and lodging. If you have any questions regarding the correct reporting of cash or in-kind payments, please contact your nearest District Tax Office or refer to the Tax Handbook at tax.go2ui.com.